(b) whether Government are aware that there are many factories which do not implement the safety measures and the environment laws passed by the State Governments as well as the Central Government; and

(c) if so, whether Government propose to fix the responsibility of implementing the safefty measures and pollution control measures on the owners at the very beginning of the plant erection; if so, what are the details in this regard?

THE MINISTER OF STATE OF THE MINISTRY OF LABOUR (SHRI T. ANJAIAH): (a) to (c) The Factories Act, 1984 and the Air (Prevention and Control of Pollution) Act, 1981 contain provisions for taking penal action against the occupiers, and managers of factories for violation of the provisions relating to safety and pollution control measures. In case of violations of any of the provisions of the above Acts, suitable action including prosecution are taken against the offenders. Government is considering amendments to the Factories Act to further strengthen the provisions and to provide for stringent penalties.

**Income Tax Raids in the Country**

1656. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to refer to the answer to Unstarred Question 298 given in the Rajya Sabha on the 19th November, 1985 and state:

(a) what is the quantum of income-tax evasion detected during these raids during the years 1983-84, 1984-85 and so far during 1985-86; and

(b) what are the details of the action taken against the income-tax evaders?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) and (b) The value of *prima facie* unaccounted assets seized by the Income-tax Department during the last three years is given below:

| Financial year | Value of assets seized (Rs. in crores) |
|---|---|
| 1983-84 | 27·99 |
| 1984-85 | 25·08 |
| 1985-86 (1-4-85 to 31-10-85). | 22·21 |

Necessary action under various provisions of Direct Taxes Acts has been initiated in all these search cases.

1657. [*Transferred to the 9th December, 1985.*]

**Acquisition of Properties Proceeding in Bombay**

1658. SHRI IYARELAL KHANDELWAL: Will the Minister of FINANCE be pleased to state:

(a) what is the number of properties in the Bombay City which have been acquired by the Icome Tax Department, Bombay under the acquisition proceedings u/s 269 of the Income-tax Act, 1961, since the introduction of this provision in the Act, year-wise, till 30th June, 1985;

(b) whether it is a fact that in large number of cases preliminary notices u/s 269(d) were issued and subsequently filed/dropped; if so, what are the reasons therefor;

(c) what is the total number of notices issued u/2 269(d) during the years 1980 1981, 1982, 1983, 1984 and 1985 (upto 30th June, 1985) by the I.A.C. (Acquisition) in Bombay; and

(d) what is the total number of proceedings dropped during the above period, year-wise?